

wherein the weight ratio of component (B) is more than 10 based on 1 of the component (A), and

C1  
Cmt wherein said emulsion is obtainable by applying a shear force corresponding to a shear rate of 10,000 s<sup>-1</sup> or more to a mixture of component (A), component (B) and component (C).

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C2 --20. (Amended) A method of making an oil-in-water emulsion comprising:

(A) a hydrophilic surface active agent, having a dynamic surface tension of 57 mN/m or less,

(B) an oily component and

(C) water,

wherein the weight ratio of component (B) is more than 10 based on 1 of the component (A) comprising:

applying a shear force corresponding to a shear rate of 10,000 s<sup>-1</sup> or more to a mixture of component (A), component (B) and component (C).--

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Add new Claims 21-25:

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C3 --21. (New) The oil-in-water emulsion of Claim 1, wherein said surface active agent has a dynamic surface tension of 55 mN or less.

22. (New) The oil-in-water emulsion of Claim 1, wherein said oily component has a surface tension of 29 mN/m or less.

23. (New) The oil-in-water emulsion of Claim 1, wherein said oily component is a silicone oil.

24. (New) The oil-in-water emulsion of Claim 1, wherein said oily component is a fluorine based oil.